IN THE CLAIMS:

Claim 1 (currently amended): A plug for cooperating with a waste outlet, comprising:

a seal;

a stem coupled to the seal and comprising a first portion coupled with a second portion, the stem being received in an outlet a waste outlet and removable therefrom such that both the first portion and the second portion separate as a unit from the outlet waste outlet, the stem further being selectively adjustable in length in that relative movement between the first portion and the second portion selectively adjusts the length of the stem thereby selectively engaging the seal with a portion of an outlet the waste outlet to open and seal the outlet waste outlet; and

a strainer member operatively associated with one of the seal and the stem, wherein the stem is adjustable in length in response to a compressive force exerted on the stem.

Claim 2 (previously presented): The plug of claim 1, wherein the stem defines a vertical axis, and extends axially downwardly of the seal, with the strainer being located axially upwardly of the seal.

Claim 3 (previously presented): The plug of claim 1, wherein the strainer is adapted for location at an uppermost portion of the plug, with the seal being adapted for location below the strainer within the waste outlet.

Claim 4 (previously presented): The plug of claim 3, wherein the strainer is adapted for location flush with a waste outlet.

Claim 5 (previously presented): The plug of claim 1, wherein in use the seal is located on an upper portion of the plug, with the strainer being located below the seal within the waste outlet.

Claim 6 (previously presented): The plug of claim 1 wherein the plug is for a sink.

Claim 7 (previously presented): The plug of claim 1, wherein the strainer is removable from the stem or the seal to which it is coupled.

Claim 8 (previously presented): The plug of claim 1, wherein the strainer has a shape corresponding to the shape of an opening of a waste outlet.

Claim 9 (previously presented): The plug of claim 1, wherein the plug further comprises a surface for contact with a user's hand.

Claim 10 (previously presented): The plug of claim 9, wherein the surface is in the form of a button.

Claim 11 (previously presented): The plug of claim 9, wherein the surface is provided on a portion of the plug formed to permit grasping thereof.

Claim 12 (previously presented): The plug of claim 9, wherein the surface is provided on a portion of the plug adapted to retain one of the strainer and the seal on the stem.

Claim 13 (previously presented): The plug of claim 12, wherein the portion of the plug is removable from the plug to permit disassembly of the plug.

Claim 14 (previously presented): The plug of claim 9, wherein the surface is dimensioned to substantially conceal a waste outlet opening in use.

Claim 15 (previously presented): The plug of claim 1, wherein the stem comprises two substantially concentric portions biased to a first length.

Claim 16 (previously presented):16. The plug of claim 15, wherein the stem further comprises a latch means arranged to hold the portions in a second length against the bias.

Claim 17 (previously presented): The plug of claim 1, wherein the stem may be extended and contracted by the application and release of a force in a single direction.

Claim 18 (previously presented): The plug of claim 17, wherein the application of less than around 5 lbs (2.2 kg) of force varies the stem length.

Claim 19 (previously presented): The plug of claim 1, wherein the seal comprises a resilient material.

Claim 20 (currently amended): The plug of claim 1, wherein the stem is adapted to be secured to an outlet a waste outlet.

Claim 21 (previously presented): The plug of claim 20, wherein the stem comprises a threaded member for engaging with a correspondingly-threaded member provided on a waste outlet.

Claim 22 (previously presented): The plug of claim 21, further comprising a non-threaded sleeve for engaging with the threaded stem member to allow the stem to be freely received in a waste outlet.

Claim 23 (currently amended): The plug of claim 1, wherein the stem is adapted to be freely received in an outlet a waste outlet.

Claim 24 (previously presented): The plug of claim 1, wherein the strainer is a basket strainer.

Claim 25 (previously presented): The plug of claim 1, provided in combination with a waste outlet.

Claim 26 (previously presented): The combination of claim 25, wherein the stem is located in the centre of the waste outlet.

Claim 27 (previously presented): The combination of claim 26, wherein the waste outlet has an inner portion and an outer portion are centrally secured relative to each other.

Claim 28 (previously presented): The combination of claim 27, wherein the strainer and the waste outlet define a flow gap therebetween when the seal is in the open position.

Claim 29 (previously presented: The combination of claim 28, wherein the flow gap is annular and defined by an outer circumference of the strainer and a surrounding inner surface of the waste outlet.

Claim 30 (previously presented): The plug of claim 1, wherein the strainer is fixed relative to the seal.

Claim 31 (cancelled).

Claim 32 (currently amended): A plug for cooperating with a waste outlet, comprising:

a seal;

a stem for being received in an outlet a waste outlet and coupled to the seal, the stem comprising a first portion and a second portion and being selectively adjustable in length in that relative movement between the first portion and the second portion selectively adjusts the length of the stem thereby selectively engaging the seal with a portion of an outlet the waste outlet to open and seal the outlet waste outlet; and

a strainer member operatively associated with one of the seal and the stem, wherein the stem is extended and contracted by the application and release of a compressive force exerted on the stem.

Claim 33 (cancelled).